

**437B.21 Rules.**

The director of revenue may adopt rules pursuant to [chapter 17A](#) for the administration and enforcement of [this chapter](#).

[2013 Acts, ch 94, §30, 35, 36](#)

Section takes effect May 9, 2013, and applies retroactively to January 1, 2013, for property tax assessment years and replacement tax years beginning on or after January 1, 2013; [2013 Acts, ch 94, §35, 36](#)